

EAST RENFREWSHIRE COUNCIL

CABINET

19<sup>th</sup> February 2015

Report by Chief Executive

ESTIMATED REVENUE BUDGET OUT-TURN 2014/15

**PURPOSE OF REPORT**

1. To advise Cabinet of the updated projected revenue out-turn for 2014/15. The report provides details of expected year end variances together with summary cost information for each department up to period 10. The projection is based on the financial position as at 2 January 2015 and this projection will be further reviewed and updated as the financial year progresses.

**RECOMMENDATION**

2. It is recommended that:

- Members note the reported probable out-turn position.
- All departments currently on target to remain within budget be required to monitor and maintain this position to the year end.
- Those departments currently forecasting a year end overspend position be required to take action to bring net expenditure back within budget.
- Members note that the Director of CHCP is continuing to take steps to address the overspend
- All service departments ensure that effective control and measurement of agreed operational efficiencies are undertaken on a continuous basis.
- Departmental guidance is adhered to in respect of year end expenditure.

**BUDGET PERFORMANCE**

3. During the course of the year departments have received additional funding from the Scottish Government, external bodies and approved balances carried forward from 2013/14. These additional funds have been allocated to approved projects and are included within these budget monitoring statements.

4. As a consequence of the multi year budget setting approach adopted in recent years, departments have been actively seeking out early efficiencies with these contributing to the underspend in the current year. The Council has maintained this longer term approach to managing the difficult financial circumstances it needs to address. Many of the favourable variances reported in the appendix to this report have therefore also been incorporated into the budget proposals for the coming financial year.

5. The estimated year end position shows a net favourable variance on net expenditure of £1,187k based on current information. For General Fund services the projected underspend is £1,130k. In addition, Council Tax collection has been higher than budgeted with additional income of £300k now anticipated, bringing the total forecast underspend on General fund services to £1,430k. This variance is anticipated in addition to the planned transfer to reserves of £150k agreed by Council on 13<sup>th</sup> February 2014.

6. There is currently a significant year-end overspend position anticipated for CHCP. The CHCP in conjunction with Accountancy services are continuing to monitor the situation closely. As reported in January there are two main areas of pressure, namely Older People and Learning Disability. The Director of CHCP is continuing to take steps to address the position and Members will be able to monitor the position by reviewing the final updated Out-Turn report in March.

## VARIANCE ANALYSIS

7. All departments other than CHCP and Environment (Non Support) report that expenditure will be within budget at the end of the financial year.

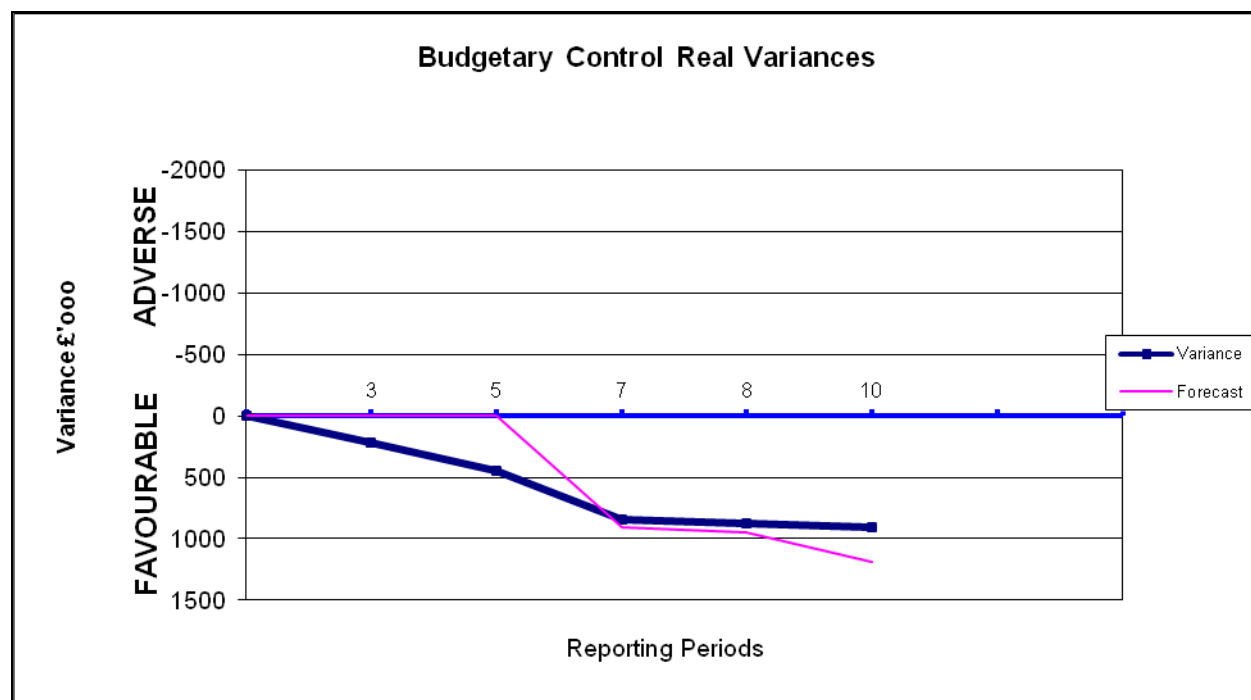
8. All departments should undertake continuous monitoring of procedures and outputs to ensure that budgetary objectives are achieved and that corrective action is implemented with regard to all adverse variances arising.

9. Projected year end net expenditure variances for all departments are identified at Appendix 1.

10. The following table lists each department's period operational variances that have been reported in the current financial year together with the projected year end out-turn position.

Department	Period Real Variances				Forecast		
	P3 £'000s	P5 £'000s	P7 £'000s	P10 £'000s	P7 Prob Outturn £'000	P8 Prob Outturn £'000s	P10 Prob Outturn £'000s
Education	142	300	471	691	299	283	407
CHCP	(4)	(37)	(28)	(360)	10	(212)	(425)
Environment	0	(17)	(14)	(20)	(27)	(26)	(26)
Environment – Support	0	2	21	23	40	44	30
Chief Executive's Office	14	21	49	84	59	68	75
Corp & Comm – Comm Resources	13	31	63	44	14	6	26
Corp & Comm – Support	34	103	109	144	141	155	132
Other Expenditure/Housing	19	25	143	260	320	570	911
Housing Revenue Account	0	22	25	44	47	57	57
<b>Total Expenditure Variance</b>	<b>218</b>	<b>450</b>	<b>839</b>	<b>910</b>	<b>903</b>	<b>945</b>	<b>1,187</b>
<b>Total Budgeted Expenditure</b>	<b>40,856</b>	<b>69,547</b>	<b>99,142</b>	<b>144,681</b>	<b>214,030</b>	<b>214,247</b>	<b>214,247</b>
<b>% Total Variance</b>	<b>0.5%</b>	<b>0.6%</b>	<b>0.8%</b>	<b>0.6%</b>	<b>0.4%</b>	<b>0.4%</b>	<b>0.6%</b>

11. The trend graph below provides a comparison of the period (being the operational position as at a point in time during the financial year) and outturn (representing the overall forecast position at the year end) budgetary control variances for this financial year.



## TRADING OPERATIONS

12. As previously reported, the provisions of the Local Government in Scotland Act 2003 place a statutory requirement on significant trading operations to achieve a break even position over a rolling three year period. None of the Council's services fall within the definition of a Significant Trading Operation.

## OPERATIONAL ISSUES

13. Uncertainty remains as to weather conditions till the end of the financial year and winter maintenance expenditure may therefore be subject to significant variation. It should also be noted that many of the variances reported within the Education service are subject to Devolved School Management arrangements and as such may be reallocated at individual schools level.

## MEASUREMENT OF OPERATIONAL EFFICIENCIES

14. Given the tight nature of the Council's finances it is important that departments deliver agreed efficiency savings and remain within their budget for the financial year. Departments report that agreed operational efficiencies recorded within the corporate efficiency register are being met, or will be replaced by alternative operational efficiencies.

## **FINANCIAL YEAR END**

15. Expenditure, as we approach the end of the financial year can be relatively high. This may be attributed to the following reasons;

- resolutions of disputed accounts by the year end
- processing of all outstanding internal accounts
- departments having held back resources until the outturn position was assured.

16. Nevertheless, departments should ensure that underspends are consolidated wherever possible and that section 12.2 of the Council's Financial Regulations is adhered to (specifically, "... Directors shall not accelerate expenditure at the year-end in order to prevent budget under spends."). Where the need for excess expenditure has arisen during the year, application to the Head of Accountancy for virement of up to £30,000 may be made with any sums in excess of this requiring Cabinet approval.

## **CONCLUSIONS**

17. The Council's out-turn financial position is reported as an underspend of £1,187k. While most departments expect to operate within budget, management action is required within CHCP and Environment (non support) to address overspends against departmental budget at year end. The report also identifies operational variances across the Council that require management action to ensure that expenditure will be within budget at the end of the financial year, all underspends are consolidated wherever possible and that spending up to budget levels does not take place.

## **RECOMMENDATIONS**

18. It is recommended that:

- Members note the reported probable out-turn position.
- All departments currently on target to remain within budget be required to monitor and maintain this position to the year end.
- Those departments currently forecasting a year end overspend position be required to take action to bring net expenditure back within budget.
- Members note that the Director of CHCP is continuing to take steps to address the overspend.
- All service departments ensure that effective control and measurement of agreed operational efficiencies are undertaken on a continuous basis.
- Departmental guidance is adhered to in respect of year end expenditure.

## **REPORT AUTHOR**

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**Report date 2<sup>nd</sup> February 2015**

## **BACKGROUND PAPERS**

The report refers to the attached budgetary monitoring statements.

## **KEY WORDS**

Revenue budget monitoring, probable out-turn position, monitoring statements, budgetary control, efficiency targets, operational variance analysis.

## ESTIMATED REVENUE BUDGET OUTTURN 2014/15

APPENDIX 1

### NET EXPENDITURE VARIANCES

	UNDER / (OVER)	
	£	£
<b>EDUCATION</b>		
APT&C, Manual, Instructors & Sessionals	142,700	
Teachers	359,600	
Rates/Water Meter Charges	107,400	
Repairs & Maintenance	(182,700)	
Cleaning & Other Property Costs	45,900	
Utilities	181,000	
Transport – SPT, SEN & Other	189,600	
Catering Provisions	(89,900)	
Advertising/ Publicity	(29,900)	
Insurance	57,900	
Hire of Halls	(30,100)	
Other Supplies & Services	(54,300)	
Payments to Other Agencies/Bodies	51,500	
Income – Sports	(318,700)	
Income - Wraparound	(150,900)	
Income from Other Agencies	129,100	
Net income from Commonwealth Games	29,600	
Other Income	(30,800)	
		<b>407,000</b>
<b>ENVIRONMENT</b>		
Employee Costs	21,900	
Environment Properties – Rates/Utilities	12,900	
Parks: Woodlands Mgmt/Storm Damage	(221,500)	
Waste Management	(137,900)	
Transport Costs	(1,600)	
Other Admin/Supplies – Various	(53,400)	
Scientific Services Costs	24,800	
Strategic Development Costs	(60,000)	
Electrical Power (Streetlighting)	98,500	
Income from Sale of Recyclables	(68,200)	
Property Rentals	59,900	
Income from Other Agencies	(19,600)	

Building Control/Development Control/Pitch Let Income	267,900	
Contribution from Reserve - Potential Drawdown Winter Contingency	50,000	
		<b>(26,300)</b>

**ENVIRONMENT - SUPPORT**

Employee Costs	151,700	
Rates, Rents, Water & Other Property Costs	(87,500)	
Agency labour/interns	(84,700)	
Winter Maintenance	(30,000)	
Administration/Other Costs	(14,300)	
Income –Other Accounts of the Authority/R&R etc	95,000	
		<b>30,200</b>

**COMMUNITY HEALTH & CARE PARTNERSHIP**

Employee Costs	(64,000)	
Property Costs	(13,400)	
Transport Costs	(111,000)	
Supplies & Services	18,700	
Adult Care Packages (Learning, Physical and Mental Health)	(817,600)	
Early Years underspend	300,000	
Children & Families Care Packages	(241,900)	
Other Third Party Payments incl Older People	(169,000)	
Allocation of Central Funds to cover Redundancy Costs	573,400	
Additional Funding – Scott Gov	351,000	
Sales, fees and charges	(251,600)	
		<b>(425,400)</b>

**CORPORATE & COMMUNITY – COMMUNITY RESOURCES**

Employee Costs – APT&C and Manual	121,800	
Repairs and Maintenance / Minor Adapts	(187,500)	
Vehicle Hires & Taxi Costs	12,300	
Supplies & Services	(500)	
Third Party Payments	2,400	
Transfer Payments	(700)	
Income	78,600	
		<b>26,400</b>

## **CORPORATE & COMMUNITY – SUPPORT**

Employee Costs – APT&C and Manual	210,800	
Eastwood HQ reception improvements & misc property	(17,400)	
Transport Costs	11,100	
Archiving & Printing	48,800	
Systems Maintenance & Development	(83,100)	
Supplies & Services	(110,800)	
Non-Domestic Rates Collection	5,400	
Income	66,800	
		<b>131,600</b>

## **CHIEF EXECUTIVE'S OFFICE**

Employee Costs	36,400	
Supplies & Services	33,200	
Miscellaneous Income	(400)	
Contribution from Modernisation Fund	7,300	
Capital Recharges	(1,000)	
		<b>75,500</b>

## **HOUSING REVENUE ACCOUNT**

Employee Costs - Vacancies	40,900	
Supplies – subcontractors	(266,200)	
Other – Including Standby and Materials	58,000	
Additional Income – Election work	63,800	
Additional Income – Incl Capital, recharges and Insurance Fund	160,600	
		<b>57,100</b>

## **OTHER HOUSING**

Employee Costs – including Factoring Service	(85,800)	
Owner Occupier Rechargeable Works	(350,000)	
Other Costs	(53,900)	
Additional Income – Owner Occupier receipts	350,000	
- Factoring related income	87,100	
- PSHG Capital Grant Income	117,000	
Additional income to cover employee – Welfare reform fund	52,600	
		<b>117,000</b>



**OTHER EXPENDITURE**

Restructuring etc. costs	99,600	
Superannuation Additional Allowances	(56,400)	
Reduction in Finance Costs	300,000	
Operational Contingency	337,600	
Other Expenditure	81,300	
Other Income	14,500	
		<b>776,600</b>

**JOINT BOARDS**

Strathclyde Passenger Transport Authority	13,000	
Renfrewshire Valuation Joint Board	4,000	
		<b>17,000</b>

**TOTAL****1,186,700**

**BUDGET MONITORING REPORTS 2014/15**

**PERIOD 10**

**AS AT 2 JANUARY 2015**

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EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT - OBJECTIVE SUMMARY  
 PERIOD 10 2ND JANUARY 2015

DEPARTMENT	APPROVED BUDGET 4 December 2014	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED BUDGET	BUDGET TO DATE	ACTUAL TO DATE	VARIANCE	
							TOTAL	REAL
EDUCATION	123,383,200	0	216,800	123,600,000	80,844,800	77,911,300	2,933,500	690,600
COMMUNITY HEALTH AND CARE P'SHIP	46,572,700	0	0	46,572,700	31,259,600	32,652,400	(1,392,800)	(360,000)
ENVIRONMENT	27,052,000	0	0	27,052,000	16,942,600	16,075,500	867,100	(20,000)
ENVIRONMENT - SUPPORT	0	0	0	0	1,328,800	1,223,300	105,500	23,000
CHIEF EXECUTIVES OFFICE	0	0	0	0	2,594,200	2,420,200	174,000	84,100
CORP & COMM - COMMUNITY RESOURCES	5,168,000	0	0	5,168,000	2,991,900	2,927,300	64,600	44,400
CORP & COMM - SUPPORT	0	0	0	0	7,424,400	7,576,600	(152,200)	144,500
OTHER EXPENDITURE/HOUSING	8,790,100	0	0	8,790,100	3,111,700	2,806,600	305,100	244,300
JOINT BOARDS	2,295,000	0	0	2,295,000	1,721,600	1,706,300	15,300	15,300
BENEFITS	0	0	0	0	0	0	0	0
CONTINGENCIES	619,400	0	0	619,400	0	0	0	0
CONTRIBUTION TO RESERVES	150,000	0	0	150,000	0	0	0	0
CAPITAL FINANCING - LOAN CHARGES	0	0	0	0	0	0	0	0
HOUSING REVENUE ACCT	0	0	0	0	(3,539,000)	(3,686,200)	147,200	44,100
<b>TOTAL</b>	<b>214,030,400</b>	<b>0</b>	<b>216,800</b>	<b>214,247,200</b>	<b>144,680,600</b>	<b>141,613,300</b>	<b>3,067,300</b>	<b>910,300</b>

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT - SUBJECTIVE SUMMARY  
 PERIOD 10 2ND JANUARY 2015

SUBJECTIVE DETAIL	APPROVED BUDGET 21 August 2014	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
	TOTAL						REAL	
Employee Costs	125,363,100	0	(300,400)	125,062,700	99,308,900	98,252,600	1,056,300	910,004
Property Costs	18,879,900	0	463,700	19,343,600	14,310,300	12,764,100	1,546,200	(194,177)
Transport & Plant Costs	5,649,200	0	1,500	5,650,700	4,309,200	4,144,200	165,000	29,123
Supplies & Services	48,570,900	0	182,900	48,753,800	34,893,800	33,405,800	1,488,000	(1,793,106)
Third Party Payments	35,731,800	0	0	35,731,800	25,638,600	24,894,200	744,400	(1,093,231)
Transfer Payments	18,129,600	0	0	18,129,600	13,772,800	14,870,200	(1,097,400)	(1,252,862)
Support Services	14,237,800	0	7,900	14,245,700	96,500	62,600	33,900	(392)
Depreciation & Impairment Losses	14,735,400	0	0	14,735,400	5,500	0	5,500	1,923
Joint Boards	2,295,000	0	0	2,295,000	1,721,600	1,706,300	15,300	15,300
Contingencies	619,400	0	0	619,400	0	0	0	0
Contribution To Reserves	150,000	0	0	150,000	0	0	0	0
Capital Financing- Loans Charges	0	0	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>284,362,100</b>	<b>0</b>	<b>355,600</b>	<b>284,717,700</b>	<b>194,057,200</b>	<b>190,100,000</b>	<b>3,957,200</b>	<b>(3,377,418)</b>
Income	70,331,700	0	138,800	70,470,500	49,376,600	48,486,700	(889,900)	4,287,717
<b>TOTAL</b>	<b>214,030,400</b>	<b>0</b>	<b>216,800</b>	<b>214,247,200</b>	<b>144,680,600</b>	<b>141,613,300</b>	<b>3,067,300</b>	<b>910,300</b>

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 10 2ND JANUARY 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Education	Employee Costs	85,370,700		(297,500)	85,073,200	61,665,000	61,090,100	574,900	512,900
	Property Costs	11,156,500		463,700	11,620,200	8,760,500	7,829,900	930,600	83,000
	Transport & Plant Costs	1,993,700		1,500	1,995,200	1,457,600	1,343,400	114,200	86,900
	Supplies & Services	24,588,600		182,900	24,771,500	15,773,300	15,263,000	510,300	(357,600)
	Third Party Payments	3,056,000		0	3,056,000	2,254,200	1,728,400	525,800	34,900
	Transfer Payments	699,100		0	699,100	563,100	855,000	(291,900)	(323,400)
	Support Services	3,884,100		0	3,884,100	19,100	0	19,100	0
	Depreciation and Impairment Losses	7,154,300		0	7,154,300	0	0	0	0
	Total Expenditure	137,903,000	0	350,600	138,253,600	90,492,800	88,109,800	2,383,000	36,700
	Income	14,519,800		133,800	14,653,600	9,648,000	10,198,500	550,500	653,900
	<b>TOTAL</b>	<b>123,383,200</b>	<b>0</b>	<b>216,800</b>	<b>123,600,000</b>	<b>80,844,800</b>	<b>77,911,300</b>	<b>2,933,500</b>	<b>690,600</b>

Budget Adjustments

Teacher Induction Scheme 2014-15

216,800

216,800

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 10 2ND JANUARY 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Education	Pre Five Education	7,046,800	0	82,300	7,129,100	4,735,800	4,520,700	215,100	17,500
	Primary Education	37,562,300	0	205,700	37,768,000	26,107,500	25,206,800	900,700	484,800
	Secondary Education	52,869,400	0	113,400	52,982,800	36,248,100	35,536,200	711,900	448,600
	Schools Other	3,392,800	0	(18,400)	3,374,400	2,424,700	2,179,000	245,700	56,500
	Special Education	6,368,700	0	28,100	6,396,800	4,361,200	3,699,100	662,100	81,900
	Psychological Services	845,000	0	0	845,000	624,300	626,900	(2,600)	(6,000)
	Transport (Excl Spec Educ)	1,170,100	0	0	1,170,100	873,600	769,500	104,100	104,100
	Bursaries/EMAs	0	0	0	0	0	22,100	(22,100)	0
	Provision for Clothing	125,700	0	0	125,700	122,700	114,900	7,800	0
	Administration & Support	8,223,100	0	(194,300)	8,028,800	2,694,100	2,540,400	153,700	(83,200)
	School Crossing Patrollers	0	0	0	0	(30,800)	(37,000)	6,200	4,500
	Catering	0	0	0	0	(67,500)	(182,800)	115,300	29,600
	Cleaning	0	0	0	0	(280,000)	(247,000)	(33,000)	(25,600)
	Sports Services	2,893,300	0	0	2,893,300	1,361,700	1,589,500	(227,800)	(332,400)
	Arts	520,800	0	0	520,800	215,800	186,900	28,900	(65,500)
	Libraries	2,365,200	0	0	2,365,200	1,453,600	1,386,100	67,500	(24,200)
	<b>TOTAL</b>	<b>123,383,200</b>	<b>0</b>	<b>216,800</b>	<b>123,600,000</b>	<b>80,844,800</b>	<b>77,911,300</b>	<b>2,933,500</b>	<b>690,600</b>

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 10 2ND JANUARY 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Community Health Care Partnership	Employee Costs	20,247,800		0	20,247,800	14,013,700	14,166,700	(153,000)	(53,400)
	Property Costs	839,200		0	839,200	514,400	497,000	17,400	(11,300)
	Transport & Plant	180,000		0	180,000	136,500	212,000	(75,500)	(93,800)
	Supplies & Services	2,391,200			2,391,200	1,668,600	1,483,200	185,400	15,900
	Third Party Payments	32,088,100		0	32,088,100	22,870,100	22,642,200	227,900	(793,100)
	Transfer Payments	35,600		0	35,600	27,400	18,800	8,600	4,100
	Support Services	2,289,200			2,289,200	10,100	8,000	2,100	2,300
	Depreciation and Impairment Losses	646,700			646,700	0	0	0	0
	Total Expenditure	58,717,800	0	0	58,717,800	39,240,800	39,027,900	212,900	(929,300)
	Income	12,145,100		0	12,145,100	7,981,200	6,375,500	(1,605,700)	569,300
	<b>TOTAL</b>	<b>46,572,700</b>	<b>0</b>	<b>0</b>	<b>46,572,700</b>	<b>31,259,600</b>	<b>32,652,400</b>	<b>(1,392,800)</b>	<b>(360,000)</b>



EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 10 2ND JANUARY 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Community Health Care Partnership	Service Strategy	935,000			935,000	598,900	614,400	(15,500)	40,000
	Children & Families	7,738,300			7,738,300	5,572,500	5,425,400	147,100	361,600
	Older People	21,338,200			21,338,200	15,279,300	16,980,600	(1,701,300)	(200,800)
	Physical/Sensory Disability	2,797,800			2,797,800	2,004,500	1,932,700	71,800	(28,400)
	Learning Disability	6,817,100			6,817,100	5,481,800	6,757,100	(1,275,300)	(542,600)
	Mental Health	1,666,100			1,666,100	1,126,000	1,252,700	(126,700)	900
	Addictions/Substance Misuse	271,000			271,000	92,400	206,200	(113,800)	2,200
	Criminal Justice	76,000			76,000	(304,600)	(437,200)	132,600	27,800
	Support Service & Management	4,933,200			4,933,200	1,408,800	(79,500)	1,488,300	(20,700)
	<b>TOTAL</b>		<b>46,572,700</b>	<b>0</b>	<b>0</b>	<b>46,572,700</b>	<b>31,259,600</b>	<b>32,652,400</b>	<b>(1,392,800)</b>

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 10 2ND JANUARY 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Environment	Employee Costs	11,903,900			11,903,900	8,570,400	8,462,500	107,900	16,904
	Property Costs	1,855,500			1,855,500	960,800	855,800	105,000	9,923
	Transport & Plant Costs	3,237,000			3,237,000	2,487,900	2,402,300	85,600	(1,577)
	Supplies & Services	16,801,600			16,801,600	12,221,800	11,404,400	817,400	(1,133,906)
	Third Party Payments	347,900			347,900	267,100	266,100	1,000	(66,731)
	Transfer Payments	251,800			251,800	193,700	240,500	(46,800)	(81,462)
	Support Services	2,172,400		0	2,172,400	800	0	800	(2,692)
	Depreciation & Impairment Losses	2,730,600			2,730,600	5,500	0	5,500	1,923
	Total Expenditure	39,300,700	0	0	39,300,700	24,708,000	23,631,600	1,076,400	(1,257,618)
	Income	12,248,700			12,248,700	7,765,400	7,556,100	(209,300)	1,237,617
<b>TOTAL</b>	<b>27,052,000</b>	<b>0</b>	<b>0</b>	<b>27,052,000</b>	<b>16,942,600</b>	<b>16,075,500</b>	<b>867,100</b>	<b>(20,000)</b>	

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 10 2ND JANUARY 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Environment	Directorate	935,800			935,800	529,300	532,300	(3,000)	0
	Environment Accomodation	(4,000)			(4,000)	578,000	571,400	6,600	(10,600)
	Development Management	523,300			523,300	235,800	144,900	90,900	122,900
	Development Planning	1,039,100			1,039,100	665,700	776,200	(110,500)	(42,000)
	Economic Development	1,425,200			1,425,200	872,200	710,700	161,500	15,900
	Building Control	112,000			112,000	5,200	(96,300)	101,500	43,500
	Roads	11,896,800			11,896,800	7,639,100	7,120,300	518,800	(108,100)
	Roads Contracting Unit	0			0	(365,900)	(260,300)	(105,600)	0
	Parks	2,643,400			2,643,400	1,484,200	1,450,000	34,200	(30,900)
	Cleansing	3,777,700			3,777,700	2,336,400	2,381,100	(44,700)	(8,300)
	Waste Management	3,481,700			3,481,700	2,489,300	2,437,500	51,800	(106,700)
	Protective Services	1,221,000			1,221,000	652,100	547,100	105,000	104,300
	Vehicle Services	0			0	(178,800)	(239,400)	60,600	0
<b>TOTAL</b>		<b>27,052,000</b>	<b>0</b>	<b>0</b>	<b>27,052,000</b>	<b>16,942,600</b>	<b>16,075,500</b>	<b>867,100</b>	<b>(20,000)</b>

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 10 2ND JANUARY 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Environment Support	Employee Costs	1,399,300			1,399,300	1,002,500	852,600	149,900	116,600
	Property Costs	864,300			864,300	725,200	725,300	(100)	(67,500)
	Transport & Plant Costs	0			0	0	0	0	0
	Supplies & Services	258,800			258,800	115,800	134,000	(18,200)	(99,100)
	Transfer Payments	0			0	0	0	0	0
	Support Services	0			0	0	0	0	0
	Financing Costs	75,800			75,800	0	0	0	0
	Total Expenditure	2,598,200	0	0	2,598,200	1,843,500	1,711,900	131,600	(50,000)
	Income	2,598,200	0	0	2,598,200	514,700	488,600	(26,100)	73,000
<b>TOTAL</b>	<b>0</b>			<b>0</b>	<b>1,328,800</b>	<b>1,223,300</b>	<b>105,500</b>	<b>23,000</b>	

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 10 2ND JANUARY 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Environment Support	Property & Technical	860,100			860,100	595,400	563,800	31,600	57,200
	Accommodation	966,100			966,100	733,400	659,500	73,900	(34,200)
	Total Expenditure	1,826,200	0	0	1,826,200	1,328,800	1,223,300	105,500	23,000
	<b>TOTAL</b>	<b>1,826,200</b>	<b>0</b>	<b>0</b>	<b>1,826,200</b>	<b>1,328,800</b>	<b>1,223,300</b>	<b>105,500</b>	<b>23,000</b>

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 10 2ND JANUARY 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Corporate & Community Community Resources	Employee Costs	3,618,200			3,618,200	2,593,900	2,476,100	117,800	117,800
	Property Costs	695,800			695,800	369,000	520,200	(151,200)	(133,800)
	Transport & Plant Costs	57,600			57,600	40,600	31,400	9,200	9,300
	Supplies & Services	609,800			609,800	431,400	408,200	23,200	(10,700)
	Third Party Payments	86,000			86,000	66,000	63,600	2,400	1,800
	Transfer Payments	246,300			246,300	193,500	196,100	(2,600)	(500)
	Support Services	855,200			855,200	0	0	0	0
	Depreciation & Impairment	231,700			231,700	0	0	0	0
	Total Expenditure	6,400,600	0	0	6,400,600	3,694,400	3,695,600	(1,200)	(16,100)
	Income	1,232,600			1,232,600	702,500	768,300	65,800	60,500
	<b>TOTAL</b>	<b>5,168,000</b>	<b>0</b>	<b>0</b>	<b>5,168,000</b>	<b>2,991,900</b>	<b>2,927,300</b>	<b>64,600</b>	<b>44,400</b>

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 10 2ND JANUARY 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Corporate & Community Community Resources	Community Learning & Dev	1,170,100		(35,300)	1,134,800	651,200	644,900	6,300	3,600
	Community Planning	340,400		35,300	375,700	211,500	196,900	14,600	(3,400)
	Community Facilities	1,542,100			1,542,100	643,700	652,700	(9,000)	23,700
	Community Safety	1,619,600			1,619,600	987,300	943,300	44,000	20,100
	Equalities	121,200			121,200	86,400	83,800	2,600	1,700
	Registrars/Grants	170,300			170,300	215,900	210,700	5,200	(2,800)
	Auchenback Resource Centre	30,700			30,700	20,200	22,700	(2,500)	0
	Area Forums	34,000			34,000	9,200	9,300	(100)	(200)
	Community Resources Mgt	139,600			139,600	166,500	163,000	3,500	1,700
<b>TOTAL</b>		<b>5,168,000</b>	<b>0</b>	<b>0</b>	<b>5,168,000</b>	<b>2,991,900</b>	<b>2,927,300</b>	<b>64,600</b>	<b>44,400</b>

**Budget Adjustments**

early years GR 9 post - was CLD - 35,300  
 incorrectly budgeted for in CLD Comm Planning 35,300

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EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 10 2ND JANUARY 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Corporate & Community Support	Employee Costs	8,432,600		(77,000)	8,355,600	5,973,000	5,783,400	189,600	188,700
	Property Costs	3,500			3,500	0	4,000	(4,000)	(13,400)
	Transport & Plant Costs	61,600			61,600	47,400	40,600	6,800	8,500
	Supplies & Services	3,019,700			3,019,700	2,078,100	2,570,200	(492,100)	(111,600)
	Third Party Payments	64,100			64,100	2,800	700	2,100	4,200
	Transfer Payments	4,227,900			4,227,900	86,900	33,900	53,000	0
	Support Services	0			0	0	0	0	0
	Depreciation & Impairment	1,281,800			1,281,800	0	0	0	0
	Total Expenditure	17,091,200	0	(77,000)	17,014,200	8,188,200	8,432,800	(244,600)	76,400
	Income	7,785,900		(77,000)	7,708,900	763,800	856,200	92,400	68,100
<b>TOTAL</b>	<b>9,305,300</b>	<b>0</b>	<b>0</b>	<b>9,305,300</b>	<b>7,424,400</b>	<b>7,576,600</b>	<b>(152,200)</b>	<b>144,500</b>	

**Budget Adjustments** Employee Costs 2 x GR8 + 1 x resp pay - 77,000  
 Recharge to welfare fund 77,000

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EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 10 2ND JANUARY 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Corporate & Community Support	Revenues	1,138,300			1,138,300	1,265,600	1,017,600	248,000	94,100
	Council Tax & NDR	129,900			129,900	411,400	338,600	72,800	36,900
	ICT	3,642,700			3,642,700	1,806,700	2,221,500	(414,800)	2,700
	Directorate	155,100			155,100	111,200	115,700	(4,500)	(5,200)
	Policy	416,800			416,800	367,800	389,500	(21,700)	11,200
	Public Relations	397,500			397,500	353,400	348,600	4,800	6,800
	Corporate Personnel	1,399,400			1,399,400	1,097,500	1,134,000	(36,500)	16,300
	Admin & Printing	1,132,300			1,132,300	895,200	916,500	(21,300)	1,100
	Members Expenses	0			0	371,700	357,800	13,900	0
	Customer Services	893,300			893,300	743,900	736,800	7,100	(19,400)
<b>TOTAL</b>		<b>9,305,300</b>	<b>0</b>	<b>0</b>	<b>9,305,300</b>	<b>7,424,400</b>	<b>7,576,600</b>	<b>(152,200)</b>	<b>144,500</b>

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 10 2ND JANUARY 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Chief Executive's Office	Staff Costs	3,525,200	0	0	3,525,200	2,467,000	2,413,800	53,200	47,100
	Property Costs	0	0	0	0	0	100	(100)	(100)
	Transport Costs	0	0	0	0	0	0	0	0
	Supplies & Services	363,700	0	0	363,700	285,100	200,000	85,100	25,000
	Third Party Payments	65,000	0	0	65,000	48,700	48,700	0	0
	Transfer Payments	0	0	0	0	0	0	0	0
	Support Services	114,500	0	0	114,500	0	0	0	0
	Depreciation & Impairment	0	0	0	0	0	0	0	0
	Total Expenditure	4,068,400	0	0	4,068,400	2,800,800	2,662,600	138,200	72,000
	Income	479,400	0	0	479,400	206,600	242,400	35,800	12,100
<b>TOTAL</b>	<b>3,589,000</b>	<b>0</b>	<b>0</b>	<b>3,589,000</b>	<b>2,594,200</b>	<b>2,420,200</b>	<b>174,000</b>	<b>84,100</b>	

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 10 2ND JANUARY 2015

DEPARTMENT	OBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Chief Executive's Office	Chief Executives Office	177,800	0	0	177,800	127,500	129,900	(2,400)	(3,300)
	Accountancy & Creditors	2,110,100	0	0	2,110,100	1,650,300	1,556,200	94,100	34,800
	Legal	600,600	0	0	600,600	431,100	424,900	6,200	(5,700)
	Procurement	434,500	0	0	434,500	317,700	294,200	23,500	23,100
	Civic Licensing	0	0	0	0	(79,100)	(92,500)	13,400	0
	Licensing Board	0	0	0	0	(44,400)	(57,300)	12,900	10,800
	Internal Audit	266,000	0	0	266,000	191,100	164,800	26,300	24,400
	Total Expenditure	3,589,000	0	0	3,589,000	2,594,200	2,420,200	174,000	84,100
	<b>TOTAL</b>	<b>3,589,000</b>	<b>0</b>	<b>0</b>	<b>3,589,000</b>	<b>2,594,200</b>	<b>2,420,200</b>	<b>174,000</b>	<b>84,100</b>

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 10 2ND JANUARY 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Other Exp. & Income (INC OTHER HSG)	Other Expenditure	7,053,200		0	7,053,200	2,074,200	1,876,100	198,100	(64,000)
	Income	212,000			212,000	5,400	17,800	12,400	218,400
		6,841,200	0	0	6,841,200	2,068,800	1,858,300	210,500	154,400
	Other Housing	1,948,900			1,948,900	1,042,900	948,300	94,600	89,900
	<b>TOTAL</b>	<b>8,790,100</b>	<b>0</b>	<b>0</b>	<b>8,790,100</b>	<b>3,111,700</b>	<b>2,806,600</b>	<b>305,100</b>	<b>244,300</b>

EAST RENFREWSHIRE COUNCIL  
 BUDGETARY CONTROL STATEMENT  
 PERIOD 10 2ND JANUARY 2015

DEPARTMENT	SUBJECTIVE DETAIL	APPROVED BUDGET	BASE BUDGET ADJUSTMENTS	OPERATIONAL ADJUSTMENTS	REVISED ESTIMATE	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	
								TOTAL	REAL
Housing Revenue Account	Employee Costs	3,318,200		(2,900)	3,315,300	2,375,400	2,311,200	64,200	31,600
	Property Costs	3,534,100		0	3,534,100	2,589,300	2,038,900	550,400	(9,800)
	Transport & Plant Costs	180,900		0	180,900	139,200	114,500	24,700	19,800
	Supplies & Services	2,069,700		0	2,069,700	1,297,000	1,314,900	(17,900)	(113,200)
	Third Party Payments	0		0	0	0	7,800	(7,800)	0
	Transfer Payments	32,700		0	32,700	25,200	99,500	(74,300)	(52,300)
	Support Services	838,500		7,900	846,400	0	0	0	0
	Depreciation & Impairment Losses	3,837,100		0	3,837,100	0	0	0	0
	Total Expenditure	13,811,200	0	5,000	13,816,200	6,426,100	5,886,800	539,300	(123,900)
	Income	13,811,200		5,000	13,816,200	9,965,100	9,573,000	(392,100)	168,000
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,539,000)</b>	<b>(3,686,200)</b>	<b>147,200</b>	<b>44,100</b>	